

ATTACHMENTS TO BASIS FOR OPINION 4

Attachment A - 1

NORTHWESTERN CORPORATION
CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	GAAP VIOLATIONS NOT RESTATED BY NW		
				RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
Shareholders' equity of the Borrower and its Consolidated Subsidiaries	\$ 357,334 ⁽¹⁾ \$	(46,339) ⁽²⁾ \$	310,995	\$ (5,940) ⁽³⁾ \$	(390,000) ⁽⁴⁾ \$	\$ (84,945)
Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries	374,000 ⁽¹⁾		374,000			374,000
Net Worth	\$ 731,334		\$ 684,995			\$ 289,055
Covenant Net Worth - Not Less Than \$350,000	IN COMPLIANCE		IN COMPLIANCE			NOT IN COMPLIANCE

⁽¹⁾ NW 2Q 02 10-Q, p.3.⁽²⁾ See Appendix A - 2.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.

Attachment A - 2

NORTHWESTERN CORPORATION
 CALCULATION OF THE NET WORTH COVENANT ADJUSTED FOR GAAP VIOLATIONS
 AS OF 9/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	GAAP VIOLATIONS NOT RESTATED BY NW			AS REVISED
				RESERVE REVERSALS	GOODWILL IMPAIRMENT		
Shareholders' equity of the Borrower and its Consolidated Subsidiaries	\$ 298,938 ⁽¹⁾ \$	(60,383) ⁽²⁾ \$	238,555	\$ (19,860) ⁽³⁾ \$	(390,000) ⁽⁴⁾ \$		\$ (171,305)
Preferred stock, preference stock and preferred securities of the Borrower and its Consolidated Subsidiaries	370,250 ⁽¹⁾		370,250				370,250
Net Worth	\$ 669,188		\$ 608,805			\$	198,945
Covenant Net Worth - Not Less Than \$350,000	IN COMPLIANCE		IN COMPLIANCE				NOT IN COMPLIANCE

⁽¹⁾ NW 3Q 02 10-Q, p.3.⁽²⁾ See Appendix A - 3.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.

Attachment A - 3

NORTHWESTERN CORPORATION
CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS
AS OF 6/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATE	GAAP VIOLATIONS NOT RESTATED BY NW		
				RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
Funded Debt	\$ 1,685,820 ⁽¹⁾		\$ 1,685,820			\$ 1,685,820
Total Capital	\$ 2,462,240 ⁽¹⁾	\$ (46,339) ⁽²⁾	\$ 2,415,901	\$ (5,940) ⁽³⁾	\$ (390,000) ⁽⁴⁾	\$ 2,019,961
Total Capitalization	68.5%		69.8%			83.5%
Covenant Total Capitalization Not greater than 72%	IN COMPLIANCE ⁽⁵⁾		IN COMPLIANCE			NOT IN COMPLIANCE

⁽¹⁾ See Attachment A - 5.⁽²⁾ See Appendix A - 2.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02 and \$7.3 million in Q2'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.⁽⁵⁾ Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 4

NORTHWESTERN CORPORATION

CALCULATION OF THE TOTAL CAPITALIZATION COVENANT ADJUSTED FOR GAAP VIOLATIONS

AS OF 9/30/2002 (in '000s)

	NW COVENANT CALCULATION	NW RESTATEMENTS	AS RESTATED	GAAP VIOLATIONS NOT RESTATED BY NW		
				RESERVE REVERSALS	GOODWILL IMPAIRMENT	AS REVISED
Funded Debt	\$ 1,708,966 ⁽¹⁾		\$ 1,708,966			\$ 1,708,966
Total Capital	\$ 2,479,177 ⁽¹⁾	\$ (60,383) ⁽²⁾	\$ 2,418,794	\$ (19,860) ⁽³⁾	\$ (390,000) ⁽⁴⁾	\$ 2,008,934
Total Capitalization	68.9%		70.7%			85.1%
Covenant Total Capitalization Not greater than 72%	IN COMPLIANCE		IN COMPLIANCE			NOT IN COMPLIANCE

⁽¹⁾ See Attachment A - 5.⁽²⁾ See Appendix A - 3.⁽³⁾ Reserve reversals of \$2.6 million in Q1'02, \$7.3 million in Q2'03, and \$23.2 million in Q3'02 (see Basis for Opinion 2b) net of effective tax rate of 40%.⁽⁴⁾ See Basis for Opinion 2a.⁽⁵⁾ Ratio was revised to 72% for all quarters prior to termination date based on Amendment No. 2 of the CFSB credit facility.

Attachment A - 5

Redacted

5. Based on the defendants' responses to interrogatories and other documents regarding Clark Fork's assets and liabilities as of December 31, 2002 and the further assumption that Clark Fork remained directly obligated under the QUIPS following the "going-flat" transaction, total liabilities materially exceeded total assets.

In its Responses and Objections to Interrogatories dated March 30, 2007, the Defendants asserted that "...the balance sheet of Clark Fork reflected total assets of \$11,005,407 and total liabilities of \$11,005,407 as of December 31, 2002."¹ However, the Defendants do not specify the nature or composition of the assets and liabilities.

Although I have been unable to find anything denoting the composition of the \$11 million of assets and liabilities, the January 28, 2002 memorandum from Messrs. Jacobsen (NW's General Counsel) and Hanson to the NW Board of Directors indicated that NW intended to "isolate Milltown Dam in a subsidiary...." [NOR142392, Hanson Ex. 10] In addition, numerous documents provide further evidence that substantially all of Clark Fork's assets and liabilities - except the assets and liabilities associated with the Milltown Dam Site - were transferred to NW in the going-flat transaction.

For example, the following is a sample of such evidence:

- On November 15, 2002, NW and NELLC (subsequently renamed Clark Fork) entered into the Asset and Stock Transfer Agreement (the Agreement) pursuant to which all assets and liabilities of NELLC were transferred to NW, subject to the exclusions discussed below.
- Section 2.2 and Schedule 2.2 of the Agreement specified that the transferred assets did not include the assets related to the Milltown Dam nor certain other de minimus assets.
- Section 2.4 and Schedule 2.4 of the Agreement specified that the transferred liabilities did not include any liabilities related to the aforementioned excluded assets.
- NW's December 27, 2001 memorandum to the SEC relating to its acquisition of MPC requests, among other things, permission to "...to move all of the utility related assets and operations into the parent company, with the exception of those assets related to a single small hydroelectric project, which is currently a Superfund Site [Milltown Dam]..." [NOR003287, NOR003300]
- In NW's February 14, 2002 application to the SEC, NW indicates that "... Northwestern currently intends to undertake the second step of the Transaction [Purchase of MPC]... while it explores various options for addressing

¹ Responses and Objections of Northwestern Corporation to Plaintiffs' Magten Asset Management Corporation and Law Debenture Trust Company of New York's First Set of Interrogatories for Defendant Northwestern Corporation, p.9.

the issues and risks associated with the dam. Among the options being explored... include a transfer of the dam to an unaffiliated third party as part of the resolution of the environmental issues....”

Furthermore, I found no documents indicating that any substantive changes had occurred affecting the assets and liabilities of Clark Fork between November 15, 2002 and December 31, 2002.

As noted previously, Counsel has asked me to consider the effect of assuming that Clark Fork remained directly liable for the QUIPS on its financial statements as of the date of the going-flat transaction (November 15, 2002). Although I was unable to locate any Clark Fork financial statements as of November 15, 2002 (or any subsequent date) the amount of the QUIPS was disclosed as \$65 million in NW’s Form 10-Q for the quarter ended September 30, 2002 and in its Form 10-K for the year ended December 31, 2002. Therefore, it is reasonable to assume that the outstanding balance of the QUIPS was \$65 million as of November 15, 2002.

Also, with respect to the value of Clark Fork’s assets, Michael Hanson (NWE President and CEO) in his November 14, 2002 letter to Mary Beth Lewicki (Bank of New York VP) stated that “... the [Milltown] Dam Site’s fixed revenue stream is not sufficient to cover the projected cost to operate the generation facility” and that “absent ownership by a vertically integrated utility under a traditional regulated utility environment, the Dam Site has no value as a stand-alone economic operating unit.”

[NOR000803-5, Kindt Ex. 7]

Based on the foregoing evidence and the assumptions set forth above, I have concluded that the liabilities of Clark Fork (\$76 million)² materially exceeded the carrying value of its assets (\$11 million) as of November 15, 2002 and December 31, 2002. I have further concluded, based principally on Mr. Hanson’s aforementioned November 14, 2002 letter and the other documents I have reviewed, that it is highly unlikely that the fair value of Clark Fork’s assets would have exceeded its liabilities.

² Consists of the QUIPS of \$65 million and the \$11 million carrying value of the other liabilities.

EXHIBITS

Exhibit A

ROBERT W. BERLINER, CPA, CFE
622 Third Avenue, New York, NY 10017
(212) 503-8853

CURRICULUM VITAE

PROFESSIONAL EXPERIENCE

1990 to Date	Marks Paneth & Shron LLP Director of Litigation Services
1987 to 1990	Spicer & Oppenheim National Executive Director of Accounting and Auditing Chairman, National Accounting and Auditing Standards Committee Member, International Audit Committee National Director of Education New York Office Director of Litigation Support Services
1954 to 1987	Arthur Young (now Ernst & Young)
1976 to 1987	National Director of Practice Development - Accounting and Auditing Assistant National Director of Auditing (National Office)
1970 to 1976	Client-Handling Partner (New York Office)
1967 to 1970	Managing Partner (Sao Paulo, Brazil Office)
1958 to 1967	Audit Principal, Audit Manager & Senior Accountant (New York Office)
1956 to 1958	Military Service - U.S. Army
1954 to 1956	Staff Accountant (New York Office)

PROFESSIONAL ACTIVITIES

American Institute of Certified Public Accountants:

1987 to 1991	Member of Forecasts and Projections Task Force
1982 to 1984	Member of Financial Feasibility Study Group
1982 to 1984	Chairman of Task Force on Auditor Involvement with Current Value Information
1980 to 1984	Chairman of Task Force on Materiality and Audit Risk
1979 to 1982	Chairman of Task Force on Required Supplementary Information
1979 to 1982	Member of Auditing Standards Board
1979 to 1982	Member of Planning Subcommittee of the Auditing Standards Board
1977 to 1978	Chairman of Task Force on Current Value Disclosures
1976 to 1979	Member of Task Force on Conceptual Framework of Accounting and Reporting

Exhibit A

ROBERT W. BERLINER, CPA, CFE

Professional Activities – (Continued)

Financial Accounting Standards Board:

1987 to 1989	Member of Emerging Issues Task Force
1987 to 1989	Member of FAS 96 Implementation Task Force
1983 to 1985	Member of Task Force for the Review of SFAS 33

Securities and Exchange Commission:

1976 to 1978	Member of Replacement Cost Disclosure Advisory Committee
--------------	--

New York State Society of Certified Public Accountants:

2006 to Date	Chairman of Auditing Standards and Procedures Committee
2002 to 2006	Member of Auditing Standards and Procedures Committee
2006 to Date	Member of Accounting and Auditing Oversight Committee
1992 to Date	Member of Litigation Services Committee
1989 to 1992	Member of General Committee on Accounting and Auditing
1987 to 1989	Chairman of Professional Ethics Committee
1983 to 1986	Member of Professional Ethics Committee

New York University Stern School of Business:

1986 to 1991	Adjunct Professor of Accounting
1984 to 1987	Member of Board of Management Development Laboratory
1976 to 1986	Member of Board of Editorial Advisors of Ross Institute of Accounting

Executive Enterprises:

1977 to 1987	Member of Corporate Accounting Advisory Council
--------------	---

University of Michigan:

1983 to 1987	Member of Paton Accounting Center Advisory Board
--------------	--

Community Activities

Cannon Point South, Inc. Cooperative Housing Corporation:

2002 to Date	Treasurer, member of the Board of Directors and Executive Committee, Chair of the Finance Committee
--------------	--

Florham on the Fairways Condominium Association:

1985 to 2000	President and Member of the Board of Trustees
--------------	---

Exhibit A

ROBERT W. BERLINER, CPA, CFE

Community Activities – (Continued)

New Philharmonic Orchestra of New Jersey:

1994 to 2000	Chairman of the Finance Committee
1993 to 2000	Member of the Board of Trustees

New York University:

1988 to 1989	Vice Chairman of the Alumni Council
1986 to 1989	Member of the Alumni Council

New York University Stern School of Business:

1987 to 1988	President of the Alumni Association
1973 to 1988	Member of the Board of Directors of the Alumni Association

Education

New York University Stern School of Business - M.B.A., 1961

Wharton School, University of Pennsylvania - B.S. in Economics, 1954

Beta Alpha Psi Honorary Accounting Fraternity, President
Beta Gamma Sigma Honorary Society

Professional Certifications

Certified Fraud Examiner, Association of Certified Fraud Examiners, 1995

Certified Public Accountant, New Jersey, 1992

Certified Public Accountant, New York, 1960

PROFESSIONAL MEMBERSHIPS

Accountants Club of America
American Accounting Association
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Institute of Management Accountants
New York State Society of Certified Public Accountants

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEEDING FOUR YEARS**

In Re: Safety-Kleen Corp. Stockholders Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-736-17

Testimony at deposition on September 21, 2003 and September 22, 2003

In Re: Laidlaw Stockholder Litigation

United States District Court for the District of South Carolina

Civil Action No. 3:00-855-17

Testimony at deposition on September 21, 2003 and September 22, 2003

Re: Telxon Corporation Securities Litigation and

William S. Hayman and Arthur M. Hayman v. PricewaterhouseCoopers LLP

United States District Court for the Northern District of Ohio, Eastern Division

Case No. 5:98-CV-2876 and 1:01-CV-1078

Testimony at deposition on December 16, 2003 and December 17, 2003

Barry F. Bovee, et al., vs. Coopers & Lybrand, et al.

United States District Court for the Southern District of Ohio, Eastern Division

Case No. C2 97-449

Testimony at deposition on January 9, 2004

George Lehocky on behalf of himself, et al. v. Tidel Technologies, Inc., et al.

United States District Court for the Southern District of Texas, Houston Division

Case No. H-01-3741

Testimony at deposition on March 31, 2004

Joseph White v. Heartland High-Yield Municipal Bond Fund, et al.

United States District Court, Eastern District of Texas

Case No. 00-1388

Testimony at deposition on June 9, 2004

Testimony at trial on December 2, 2005, December 5, 2005, and December 6, 2005

In Re Broadcom Corp. Securities Litigation

United States District Court, Central District of California, Southern Division

No. SACV 01-275 GLT

Testimony at deposition on August 30, 2004

Exhibit B

**CASES IN WHICH ROBERT W. BERLINER HAS
TESTIFIED AS AN EXPERT AT TRIAL AND/OR DEPOSITION
WITHIN THE PRECEEDING FOUR YEARS**

The Official Committee of Unsecured Creditors of Allegheny Health, Education & Research Foundation vs. PricewaterhouseCoopers, L.L.P.

Unites States District Court for the Western District of Pennsylvania

Civil Action No. 00-684

Testimony at deposition on February 16, 2005

In Re Electronic Data Systems Corporation Securities Litigation

United States District Court for the Eastern District of Texas, Tyler Division

Case No. 6:03-CV-110

Testimony at deposition on June 24, 2005

The Huff Alternative Income Fund, L.P. against PricewaterhouseCoopers LLP

Superior Court of New Jersey, Law Division – Bergen County

Docket No. L-9204-03

Testimony at deposition on September 30, 2005

Israel Discount Bank Ltd. vs. Braude & Co., et al.

The District Court of Haifa;

CF 1009/00

Testimony at trial on November 16, 2005 and November 17, 2005

Bayerische Landesbank et al. v. JPMorgan Chase Bank et al.

United States District Court, Southern District of Texas

Case No. 04-CV-2154

Testimony at deposition on September 13, 2006 and September 14, 2006

In Re: McKesson HBOC, Inc. Securities Litigation

United States District Court, Northern District of California, San Jose Division

Case No. 04-CV-2154

Testimony at deposition on March 14, 2007

In Re: Veeco Instruments, Inc. Securities Litigation

United States District Court, Southern District of New York

No. 7:05-md-1695 (CM) (GAY)

Testimony at deposition on June 19, 2007

Exhibit C

**LIST OF ALL PUBLICATIONS
AUTHORED OR COAUTHORED BY
ROBERT W. BERLINER
WITHIN THE PRECEDING TEN YEARS**

"How Litigators Can Use Accounting Experts To Enhance Their Effectiveness",
Practicing Law Institute – Legal Malpractice Course Handbook, Vol. II, June 1999,
pp. 567-581.

Exhibit D

HOURLY RATES CHARGED
FOR WORK ON THIS ENGAGEMENT

The hourly rates charged for work on this engagement are as follows:

Robert W. Berliner.....\$775.00

Professional personnel
assisting Mr. Berliner..... \$135.00 to \$430.00

Administrative personnel
assisting Mr. Berliner..... \$140.00 to \$150.00

The compensation paid or to be paid to MPS is not contingent upon the opinions expressed in this report or the outcome of the litigation.

Exhibit E

Documents Considered

The following Deloitte and Touche documents :
D & T 00001 - D & T 016785

The following American Appraisal Associates documents :

AAA03779 - AAA03786
AAA12169 - AAA12180
AAA14495 - AAA14506
AAA09143 - AAA09168
AAA15731 - AAA15751
AAA12194 - AAA12201
AAA08195 - AAA08195
AAA03229 - AAA03240
AAA06619 - AAA06619
AAA03300 - AAA03300
AAA03784
AAA03785
AAA09119
AAA15718
AAA15769

The following NorthWestern documents :

NOR001172 - NOR001176
NOR001716 - NOR001727
NOR001747 - NOR001752
NOR009772 - NOR009782
NOR009783 - NOR009786
NOR002955 - NOR003051
NOR006177 - NOR006219
NOR008408 - NOR008409
NOR008848 - NOR008941
NOR008942 - NOR008956
NOR008983 - NOR009008
NOR000229 - NOR000243
NOR000436 - NOR000450
NOR000573 - NOR000574
NOR000591 - NOR000618
NOR000626 - NOR000631
NOR001056 - NOR001057
NOR001072 - NOR001075
NOR001080 - NOR001171
NOR001606 - NOR001617
NOR002604 - NOR002626
NOR002843 - NOR002846
NOR002847 - NOR002849
NOR007987 - NOR008033
NOR008034 - NOR008134
NOR008135 - NOR008138
NOR008139 - NOR008145
NOR008209 - NOR008214
NOR008215 - NOR008222
NOR009009 - NOR009075
NOR009787 - NOR009838
NOR009839 - NOR009936
NOR009937 - NOR009965
NOR003256 - NOR003257
NOR003593 - NOR003597
NOR003638 - NOR003640
NOR003720 - NOR003722
NOR008410 - NOR008411
NOR008412 - NOR008413
NOR010272 - NOR010275
NOR010276 - NOR010278
NOR012200 - NOR012200
NOR012202 - NOR012202
NOR012205 - NOR012206
NOR012207 - NOR012210
NOR012626 - NOR012672
NOR013479 - NOR013493

Exhibit E

NOR013954 – NOR013954
NOR013955 – NOR013980
NOR014055 – NOR014074
NOR014348 – NOR014349
NOR014443 – NOR014494
NOR014547 – NOR014548
NOR016432 – NOR016433
NOR017153 – NOR017162
NOR019894 – NOR019894
NOR019898 – NOR019898
NOR019899 – NOR019901
NOR019903 – NOR019924
NOR019925 – NOR019925
NOR019926 – NOR019928
NOR019929 – NOR020006
NOR020683 – NOR020687
NOR023208 – NOR023208
NOR024602 – NOR024603
NOR024604 – NOR024605
NOR024623 – NOR024623
NOR024624 – NOR024625
NOR024632 – NOR024802
NOR024825 – NOR024837
NOR024838 – NOR024840
NOR024853 – NOR024855
NOR024859 – NOR024866
NOR024879 – NOR024883
NOR024906 – NOR024940
NOR024941 – NOR024942
NOR024943 – NOR024959
NOR025077 – NOR025085
NOR025127 – NOR025127
NOR025150 – NOR025169
NOR025170 – NOR025314
NOR025527 – NOR025551
NOR025552 – NOR025722
NOR025723 – NOR025817
NOR025960 – NOR026172
NOR026398 – NOR026402
NOR026455 – NOR026459
NOR026460 – NOR026463
NOR026464 – NOR026675
NOR026676 – NOR026685
NOR026686 – NOR027175
NOR028599 – NOR028798
NOR028799 – NOR028803
NOR028804 – NOR028809
NOR028810 – NOR028814
NOR028821 – NOR028825
NOR028841 – NOR028851
NOR028853 – NOR029053
NOR029054 – NOR029256
NOR029261 – NOR029261
NOR029265 – NOR029265
NOR029266 – NOR029267
NOR029285 – NOR029293
NOR029308 – NOR029351
NOR029486 – NOR029568
NOR030469 – NOR030470
NOR032210 – NOR032210
NOR032211 – NOR032308
NOR032309 – NOR032330
NOR032331 – NOR032332
NOR032333 – NOR032485
NOR032486 – NOR032589
NOR032590 – NOR032590
NOR032591 – NOR032707
NOR032708 – NOR032708
NOR032772 – NOR032777
NOR032795 – NOR032944
NOR032945 – NOR032945
NOR032946 – NOR032946
NOR032947 – NOR033045

Exhibit E

NOR033283 - NOR033295
NOR033296 - NOR033322
NOR034689 - NOR034692
NOR034693 - NOR034693
NOR034704 - NOR034704
NOR034836 - NOR034839
NOR034840 - NOR034843
NOR034860 - NOR034868
NOR0353226 - NOR035341
NOR035342 - NOR035347
NOR035356 - NOR035361
NOR035391 - NOR035833
NOR036092 - NOR036095
NOR036280 - NOR036485
NOR036486 - NOR036503
NOR037265 - NOR037742
NOR038418 - NOR038421
NOR038588 - NOR038589
NOR038593 - NOR038594
NOR038598 - NOR038599
NOR039022 - NOR039044
NOR039045 - NOR039055
NOR039337 - NOR039338
NOR040487 - NOR040492
NOR045222 - NOR045231
NOR045232 - NOR045237
NOR045238 - NOR045239
NOR045243
NOR045244
NOR045245 - NOR045246
NOR045247
NOR045248 - NOR045276
NOR045277 - NOR045291
NOR045292 - NOR045309
NOR045310 - NOR045339
NOR045340 - NOR045359
NOR045361 - NOR045362
NOR045363
NOR045364 - NOR045379
NOR045380 - NOR045386
NOR045387 - NOR045389
NOR045390 - NOR045393
NOR045394 - NOR045398
NOR045399 - NOR045400
NOR045405 - NOR045406
NOR045407 - NOR04528
NOR045429
NOR045430 - NOR045431
NOR044874 - NOR044890
NOR044891 - NOR044907
NOR044908 - NOR044924
NOR044925 - NOR044941
NOR044942 - NOR044943
NOR044944 - NOR044962
NOR044963 - NOR044991
NOR044992 - NOR045005
NOR045006 - NOR045141
NOR045142 - NOR045221
NOR045433 - NOR045476
NOR045433 - NOR045476
NOR045491 - NOR045492
NOR045546 - NOR045555
NOR045577
NOR046109 - NOR046168
NOR046171 - NOR046173
NOR046174 - NOR046200
NOR046255 - NOR046297
NOR046386 - NOR046393
NOR046401 - NOR046446
NOR046725 - NOR046727
NOR046761
NOR046762 - NOR046783
NOR046822 - NOR046824

Exhibit E

NOR046954 - NOR046960
NOR047080 - NOR047086
NOR047543 - NOR047547
NOR047640
NOR047642
NOR047803 - NOR047828
NOR047829 - NOR047847
NOR049903 - NOR049995
NOR050083 - NOR050097
NOR050276 - NOR050277
NOR050287
NOR050300 - NOR050301
NOR050386
NOR050557 - NOR050603
NOR050604 - NOR050607
NOR050639
NOR050640
NOR050644 - NOR050645
NOR050646 - NOR050647
NOR050710
NOR050711 - NOR050712
NOR050932 - NOR050933
NOR051176 - NOR051254
NOR051288 - NOR051289
NOR052016 - NOR052327
NOR052328 - NOR052392
NOR052393 - NOR052788
NOR053282 - NOR053287
NOR053298
NOR053347 - NOR053348
NOR053372
NOR053374
NOR053434 - NOR053435
NOR053476
NOR053528
NOR053532 - NOR053554
NOR053572 - NOR053580
NOR053609 - NOR053617
NOR054374 - NOR054381
NOR054601 - NOR054616
NOR054617 - NOR054637
NOR054723 - NOR054724
NOR055037
NOR055052 - NOR055055
NOR055060 - NOR055062
NOR055183 - NOR055184
NOR055290 - NOR055293
NOR055307 - NOR055308
NOR056052 - NOR056052
NOR056164 - NOR056204
NOR056249 - NOR056453
NOR056456 - NOR056484
NOR057003 - NOR057198
NOR057832 - NOR057832
NOR057882 - NOR057883
NOR058103 - NOR058317
NOR058725 - NOR058728
NOR061211 - NOR061212
NOR061429 - NOR061433
NOR062002 - NOR062004
NOR062005
NOR062243 - NOR062244
NOR062266 - NOR062277
NOR062278 - NOR062489
NOR062506 - NOR062508
NOR062633 - NOR062633
NOR063168 - NOR063215
NOR063219 - NOR063221
NOR063740 - NOR063766
NOR063767 - NOR063885
NOR063893 - NOR063909
NOR063910 - NOR064017
NOR064043 - NOR064077

Exhibit E

NOR065196-65280
NOR065365-65436
NOR065497-65549
NOR065924-65925
NOR066801-66801
NOR067084-67155
NOR067308-67311
NOR068938-68980
NOR069028-69109
NOR069496 - NOR069580
NOR069847 - NOR 069855
NOR070411 - NOR070428
NOR070511 - NOR070512
NOR070513 - NOR070514
NOR070530
NOR071640 - NOR072105
NOR072106 - NOR072571
NOR072574 - NOR072608
NOR072641 - NOR072643
NOR072806
NOR072817 - NOR072819
NOR072824
NOR073066 - NOR073090
NOR073145 - NOR073147
NOR073428 - NOR073535
NOR073536 - NOR073750
NOR073766
NOR074360 - NOR074369
NOR074489 - NOR074592
NOR074593 - NOR074662
NOR074663 - NOR074738
NOR075386 - NOR075550
NOR075999 - NOR076194
NOR076858
NOR076859 - NOR076874
NOR076875 - NOR076885
NOR077842 - NOR077845
NOR077850 - NOR077850
NOR078172 - NOR078252
NOR078564 - NOR078565
NOR079105 - NOR079106
NOR079107 - NOR079111
NOR079151 - NOR079154
NOR079165 - NOR079188
NOR079551 - NOR079552
NOR079736 - NOR079738
NOR079848 - NOR079857
NOR079982 - NOR079983
NOR079984 - NOR080036
NOR080412 - NOR080413
NOR080899 - NOR080900
NOR080901 - NOR080916
NOR080917 - NOR080927
NOR080928 - NOR080933
NOR080934 - NOR080939
NOR080964 - NOR080964
NOR081354
NOR081365
NOR085003 - NOR085004
NOR085584 - NOR085585
NOR087372 - NOR087567
NOR088232 - NOR088247
NOR088248 - NOR088258
NOR088259 - NOR088264
NOR088804 - NOR088804
NOR090563 - NOR090565
NOR090566 - NOR090567
NOR091851 - NOR091861
NOR091868 - NOR091868
NOR092301 - NOR092302
NOR092303
NOR094182 - NOR094183
NOR094184 - NOR094218

Exhibit E

NOR094839 - NOR094923
NOR095339 - NOR095343
NOR096126 - NOR096688
NOR100125 - NOR100130
NOR100895
NOR103657 - NOR103659
NOR104736 - NOR104763
NOR105270 - NOR105273
NOR105274 - NOR105294
NOR105954 - NOR106013
NOR106014 - NOR106057
NOR106058 - NOR106157
NOR106158 - NOR106183
NOR106184 - NOR106215
NOR106276 - NOR106304
NOR109472 - NOR109496
NOR114974
NOR114975 - 114984
NOR114985 - 114994
NOR114995 - 114998
NOR114999 - 115009
NOR115010 - 115013
NOR115014 - 115026
NOR116257
NOR116419 - 116421
NOR116450 - 116481
NOR116890 - 116891
NOR117669 - NOR117670
NOR117711
NOR119097
NOR119110 - NOR119111
NOR119341 - NOR119375
NOR121306 - NOR121343
NOR122340 - NOR122343
NOR122665
NOR123447 - NOR123668
NOR124604 - NOR124606
NOR124641 - NOR124642
NOR124815 - NOR124861
NOR125201 - NOR125675
125727
125728-125744
125745
125771-125782
125793-125794
125799-125838
125845-125850
125882-125961
126017-126045
126106
126110
126231-126252
126288-126305
127119-127120
127122-127141
127388-127412
127413-127436
127655-127656
128328
128329-128338
128390-128859
128860
129072-129076
129345-129352
129404-129406
129410
129424-129896
129917-129919
130188-130192
131057-131259
131309-131314
131365
131399-13403

Exhibit E

131469
131527
131528
131554
131555-131582
131584-131621
131623-131663
131880-131898
131941-132082
132283-132484
132723-132733
132736-132947
133432-133789
133791-133989
133991-133992
NOR135870 - NOR135872
NOR135882 - NOR135883
NOR135888 - NOR135891
NOR138132 - NOR138134
NOR138135
NOR138140 - NOR138141
NOR138154 - NOR138159
NOR138214 - NOR138215
NOR138218
NOR138222 - NOR138225
NOR138226 - NOR138293

NOR138295 - NOR138303
NOR138306 - NOR138370
NOR138418
NOR138419 - NOR140011
NOR140012
NOR140145 - NOR140152
NOR140431 - NOR140432
NOR140435 - NOR140436
NOR140438 - NOR140474
NOR140490
NOR140491 - NOR140919
NOR140945 - NOR140953
NOR140980
NOR141018 - NOR141019
NOR141021 - NOR141026
NOR141027
NOR141028
NOR141029
NOR141031 - NOR141032
NOR141560
NOR141561 - NOR141564
NOR141571 - NOR141574
NOR141575
NOR141577
NOR141605
NOR141606 - NOR141611
NOR141612 - NOR141615
NOR141620 - NOR141645
NOR141770 - NOR141771
NOR141774
NOR141775 - NOR141779
NOR141992
NOR141993 - 141997
NOR142001 - 142002
NOR142005 - 142011
NOR142327
NOR142363
NOR142986 - 143241
NOR143533 - 143566
NOR143666 - 143668
NOR143682 - 143683
NOR143684 - 143685
NOR143702 - 143703
NOR143706 - 143707
NOR143715 - 143716
NOR143721

Exhibit E

NOR143722 - 143723
NOR144879 - 144886
NOR145319
NOR145732 - 145826
NOR146409 - 146612
NOR146613 - 146825
NOR146827 - 147027
NOR147197 - 147199
NOR147388
NOR147850
NOR149262
NOR149471
NOR149805
NOR150205 - NOR150225
NOR150335 - NOR150338
NOR150461 - NOR150462
NOR151792 - NOR151800
NOR153031 - NOR153437
NOR154720 - NOR155100
NOR155120 - NOR155589
NOR155591 - NOR155608
NOR155652
NOR155878 - NOR155883
NOR156643 - NOR156900
NOR158219
NOR158344 - NOR158399
NOR158442 - NOR158482
NOR159196 - NOR159198
NOR159432 - NOR159434
NOR159625 - NOR159626
NOR159999 - NOR160003
NOR160004 - NOR160008
NOR160009 - NOR160013
NOR160024
NOR160025 - NOR160052
NOR160410
NOR160438 - NOR160441
NOR161413
NOR161738 - NOR161739
NOR161747
NOR162212 - NOR162215
NOR162290 - NOR162292
NOR163479
NOR164456 - NOR164555
NOR172200 - NOR172200
NOR172743 - NOR172798
NOR173332 - NOR173332
NOR173377 - NOR173379
NOR173560 - NOR173560
NOR173806 - NOR173833
NOR173888 - NOR173892
NOR174249 - NOR174273
NOR174530 - NOR174546
NOR175627 - NOR175628
NOR175771 - NOR175771
NOR176154 - NOR176155
NOR181723 - NOR181730
NOR181781 - NOR181784
NOR181790 - NOR181792
NOR181803 - NOR181836
NOR181945 - NOR181949
NOR182203 - NOR182294
NOR182539 - NOR182541
NOR182742
NOR183114 - NOR183121
NOR183122 - NOR183128
NOR183313 - NOR183343
NOR183868 - NOR183998
NOR184212 - NOR184408
NOR185491 - NOR185492
NOR185951 - NOR185967
NOR186177 - NOR186353
NOR187065 - NOR187128

Exhibit E

NOR187173 - NOR187174
 NOR187405 - NOR187406
 NOR187407 - NOR187431
 NOR187432
 NOR187433 - NOR187434
 NOR187435 - NOR187450
 NOR187451 - NOR187453
 NOR187454 - NOR187459
 187700-187701
 187702
 187707
 187720-187722
 187723
 187724-187733
 187976-187977
 188198-188207
 188239-188241
 188242
 188243
 188639-188837
 188861-189059
 189148-189151
 NOR189291 - NOR189295
 NOR189363 - NOR 189373
 NOR189438 - NOR189442
 NOR189477
 NOR190458 - NOR190459
 NOR191328 - NOR191329
 NOR191405
 NOR191406 - NOR191451
 NOR191493 - NOR191518
 NOR191519 - NOR191553
 NOR191554 - NOR191579
 NOR191580 - NOR191604
 NOR191605 - NOR191715
 NOR191740 - NOR191745
 NOR191858 - NOR191860
 NOR192498 - NOR192501
 NOR193112 - NOR193148
 NOR193149 - NOR193159
 NOR193250
 NOR193251 - NOR193256
 NOR193257 - NOR193260
 NOR193267 - NOR193264
 NOR193265 - NOR193290
 NOR193291 - NOR193307
 NOR193308 - NOR193309
 NOR193310 - NOR193318
 NOR193341 - NOR193366
 NOR193402 - NOR193403
 NOR193438 - NOR193439
 NOR193442 - NOR193463
 NOR193465 - NOR193470
 NOR193519 - NOR193520
 NOR193528 - NOR193532
 NOR193594
 NOR193856 - NOR193858
 NOR193924
 NOR193948
 NOR193949 - NOR193976
 NOR194022
 NOR194119
 NOR194120 - NOR194129
 NOR194156 - NOR194158
 NOR194297 - NOR194298
 NOR194881 - NOR194885
 NOR194970 - NOR194985
 NOR194986 - NOR194991
 NOR195020 - NOR195025
 NOR195029 - NOR195031
 NOR195032 - NOR195034
 NOR195038 - NOR195058
 NOR195060 - NOR195080

Exhibit E

NOR195146 - NOR195147
NOR195153
NOR195156 - NOR195163
NOR195538 - NOR195541
NOR195650 - NOR195651
NOR195683 - NOR195686
NOR195699
NOR195903 - NOR195904
NOR196065 - NOR196153
NOR196737
NOR196751 - NOR196774
NOR196775 - NOR196805
NOR196806 - NOR196807
NOR196901 - NOR196909
NOR196972 - NOR196974
NOR196975
NOR196977
NOR196978 - NOR196980
NOR197014 - NOR197015

Exhibit E

NOR197277
NOR197993 - NOR197994
NOR198033 - NOR198038
NOR198047 - NOR198048
NOR198049 - NOR198051
NOR198061 - NOR198063
NOR198329 - NOR198330
NOR198331 - NOR198333
NOR198382
NOR198383 - NOR198422
NOR198506 - NOR198509
NOR199272 - NOR199278
NOR199506 - NOR199526
NOR199537 - NOR199539
NOR199543 - NOR199545
NOR199876 - NOR199878
NOR199943 - NOR199944
NOR200753 - NOR200755
NOR201058
NOR201060 - 204992
NOR204993 - 204994
NOR205483
NOR205490
NOR205504 - 205542
NOR205543 - 205544
NOR206193 - 206194
NOR206205
NOR206218
NOR206220 - 206246
NOR206249 - 206254
NOR206255 - 206285
NOR206339 - 206340
NOR206341 - 206417
NOR206418 - 206897
NOR207750 - 207923
NOR208000 - 208425
NOR209326 - 209583
NOR210027
NOR210040 - 210050
NOR210054 - 210055
NOR210058 - 210059
NOR210062
NOR210069
NOR210146 - 210168
NOR210191 - 210193
NOR210207
NOR210209 - 210231
NOR210232 - 210233
NOR210442 - 210470
NOR210481 - 210482
NOR210486
NOR210489 - 210490
NOR210497 - 210498
NOR210508
NOR210514 - NOR210519
NOR210525 - NOR210526
NOR210529 - NOR210541

Exhibit E

<u>Start</u>	<u>End</u>
NOR201058	NOR204992
NOR201060	NOR201092
NOR204993	NOR204994
NOR205483	NOR205483
NOR205490	NOR205490
NOR205504	NOR205542
NOR205543	NOR205544
NOR206193	NOR206194
NOR206205	NOR206205
NOR206218	NOR206218
NOR206220	NOR206246
NOR206249	NOR206254
NOR206255	NOR206285
NOR206339	NOR206340
NOR206341	NOR206417
NOR206418	NOR206897
NOR207750	NOR207923
NOR208000	NOR208425
NOR209326	NOR209583
NOR210027	NOR210027
NOR210040	NOR210050
NOR210054	NOR210055
NOR210058	NOR210059
NOR210062	NOR210062
NOR210069	NOR210069
NOR210146	NOR210168
NOR210191	NOR210193
NOR210207	NOR210207
NOR210209	NOR210231
NOR210232	NOR210233
NOR210442	NOR210470
NOR210481	NOR210482
NOR210486	NOR210486
NOR210489	NOR210490
NOR210497	NOR210498
NOR210508	NOR210508
NOR210514	NOR210519
NOR210525	NOR210526
NOR210529	NOR210541
NOR210741	NOR210741
NOR210742	NOR210742
NOR210743	NOR210744
NOR210745	NOR210746
NOR210747	NOR210748
NOR210749	NOR210750
NOR210751	NOR210752
NOR210753	NOR210754
NOR210753	NOR210754
NOR210755	NOR210755
NOR210756	NOR210757
NOR210758	NOR210759
NOR210806	NOR210806
NOR210814	NOR210820
NOR210822	NOR210850
NOR210851	NOR210851
NOR210852	NOR210867
NOR210888	NOR210889
NOR211750	NOR211751
NOR212513	NOR212519
NOR212643	NOR212644
NOR213575	NOR213575
NOR213987	NOR213989
NOR214025	NOR214028
NOR215753	NOR215759
NOR219683	NOR219686
NOR222269	NOR222282
NOR222299	NOR222302
NOR223223	NOR223223
NOR223290	NOR223291
NOR223296	NOR223301
NOR223335	NOR223338
NOR223400	NOR223400

Exhibit E

NOR224097	NOR224097
NOR224337	NOR224340
NOR224804	NOR224805
NOR224900	NOR224901
NOR224902	NOR224915
NOR224918	NOR224919
NOR224990	NOR224990
NOR225323	NOR225329
NOR227897	NOR227897
NOR229293	NOR229296
NOR232356	NOR232356
NOR233060	NOR233063
NOR233624	NOR233625
NOR233626	NOR233639
NOR233640	NOR233640
NOR233641	NOR233641
NOR233830	NOR233831
NOR233977	NOR233978
NOR234044	NOR234045
NOR234759	NOR234759
NOR234942	NOR234943
NOR235563	NOR235566
NOR238542	NOR238545
NOR238766	NOR238769

Exhibit E

NOR240959
NOR241012 - NOR241029
NOR241077 - NOR241080
NOR241204 - NOR241306
NOR241374 - NOR241375
NOR243030 - NOR243052
NOR243053 - NOR243063
NOR245118
NOR245829 - NOR245833
NOR245897 - NOR245900
NOR245901 - NOR245909
NOR245935 - NOR245938
NOR245940
NOR245946 - NOR245948
NOR245951 - NOR245959
NOR246029 - NOR246075
NOR246076 - NOR246087
NOR246140 - NOR246147
NOR246583 - NOR246611
NOR246964 - NOR247082
NOR247184 - NOR247289
NOR247290 - NOR247295
NOR247518 - NOR247518
NOR247535 - NOR247544
NOR247563 - NOR247563
NOR247570 - NOR247570
NOR247581 - NOR247581
NOR247598 - NOR248074
NOR249290 - NOR249386
NOR249902 - NOR249925
NOR250113 - NOR250114
NOR250115 - NOR250118
NOR250119 - NOR250133
NOR250174 - NOR250175
NOR250182 - NOR250186
NOR250198 - NOR250202
NOR250203 - NOR250206
NOR250908 - NOR250984
NOR250985 - NOR251471
NOR251776 - NOR251783
NOR251784 - NOR251787
NOR251788 - NOR251811
NOR251812 - NOR251812
NOR251837 - NOR251868
NOR252679 - NOR252690
NOR252728 - NOR252731
NOR252732 - NOR252850
NOR252851 - NOR252961
NOR252962 - NOR253066
NOR253067 - NOR253069
NOR253070 - NOR253074
NOR253075 - NOR253086
NOR253087 - NOR253089
NOR253090 - NOR253097
NOR253098 - NOR253112
NOR253113 - NOR253119
NOR253120 - NOR253128
NOR253129
NOR253130 - NOR253135
NOR253996 - NOR254043
NOR254044 - NOR254053
NOR254054 - NOR254099
NOR254100 - NOR254146
NOR254147 - NOR254158
NOR254159 - NOR254164
NOR254159 - NOR254164
NOR254234 - NOR254456
NOR255455 - NOR255470
NOR255471 - NOR255482
NOR255890 - NOR255906
NOR256770
NOR256772 - NOR256773
NOR256774

Exhibit E

NOR258323-NOR258326
NOR258344-NOR258347
NOR258881- NOR258882
NOR259069-NOR259117
NOR259447-NOR259611
NOR261863-NOR262261
NOR262612-NOR263031
NOR263991-NOR264133
NOR265649 - 265654
NOR265687 - 265689
NOR265696 - 265697
NOR266016 - 266064
NOR266073 - 266076
NOR266119 - 266122
NOR266984 - 266989
NOR267661 - 267683
NOR267688 - 267690
NOR268219 - 268220
NOR268673 - 268868
NOR269466 - 269467
NOR269468
NOR274295 - 274552
NOR274996
NOR275569 - 275645
NOR276286 - 276291
NOR276299 - 276300
NOR276322
NOR276323 - 276325
NOR276344-276345
NOR276346-276386
NOR276636-276656
NOR 276657-277245
NOR277361-277362
NOR277447-277495
NOR277496
NOR277502-277503
NOR277551-277554
NOR280164 - NOR280195
NOR280229 - NOR280286
NOR283625 - NOR283635
NOR285018-285023

Exhibit E

NOR285028-NOR285090
NOR285305-NOR285307
NOR285514-NOR285517
NOR285673
NOR285674-NOR285675
NOR285676
NOR285677-NOR285694
NOR285677-NOR285694
NOR285695-NOR285697
NOR285755-NOR285766
NOR285838-NOR285840
NOR285841-NOR285843
NOR285866-NOR285869
NOR285875-NOR285877
NOR285901-NOR285905
NOR285920-NOR285922
NOR286158-NOR286222
NOR286224-NOR286227
NOR286441-NOR286445
NOR286495-NOR286496
NOR287090 - NOR287095
NOR287248 - NOR287375
NOR287377
NOR288074 - NOR288076
NOR288111 - NOR288113
NOR288324 - NOR288325
NOR288326 - NOR288384
NOR288385 - NOR288389
NOR288390 - NOR288401
NOR288402 - NOR288415
NOR288416 - NOR288427
NOR288428 - NOR288439
NOR288440 - NOR288471
NOR288472
NOR288473 - NOR288477
NOR288478 - NOR288486
NOR288487 - NOR288498
NOR288499 - NOR288547
NOR288548 - NOR288550
NOR288553 - NOR288562
NOR288793 - NOR288824
NOR289157 - NOR289379
NOR289873 - NOR289884
NOR28999 - NOR289900
NOR292593 - NOR292599
NOR292604
NOR292949 - NOR292952
NOR293066 - NOR293067
NOR293673 - NOR293676
NOR293873 - NOR293874
NOR293951 - NOR294061
NOR295262 - NOR295307
NOR295308 - NOR295447
NOR297876 - NOR297879
NOR299504 - NOR299511
NOR299512 - NOR299515
NOR299516 - NOR299525
NOR299527 - NOR299560
NOR299561 - NOR299563
NOR299587 - NOR299620
NOR299625 - NOR299673
NOR299831 - NOR299859
NOR299860
NOR299861 - NOR299892
NOR299893
NOR299894 - NOR299925
NOR299926 - NOR299950
NOR300055 - NOR300056
NOR300181 - NOR300192
NOR300181 - NOR300192
NOR300225 - NOR300230

Exhibit E

<u>Start</u>	<u>End</u>
NOR301547	NOR301830
NOR301831	NOR302130
NOR302467	NOR302474
NOR302475	NOR302476
NOR302529	NOR302529
NOR302614	NOR302621
NOR303074	NOR303087
NOR303426	NOR303439
NOR303440	NOR303459
NOR303460	NOR303478
NOR303479	NOR303497
NOR303498	NOR303515
NOR305016	NOR305081
NOR305300	NOR305524
NOR305626	NOR305633
NOR305634	NOR305640
NOR305641	NOR305648
NOR305649	NOR305662
NOR305663	NOR305667
NOR305668	NOR305668
NOR305669	NOR305676
NOR305677	NOR305681
NOR305682	NOR305688
NOR305689	NOR305695
NOR305696	NOR305703
NOR305704	NOR305732
NOR305733	NOR305738
NOR305739	NOR305746
NOR305747	NOR305753
NOR305754	NOR305759
NOR305760	NOR305767
NOR305768	NOR305776
NOR305777	NOR305782
NOR305783	NOR305789
NOR305790	NOR305796
NOR305797	NOR305804
NOR305805	NOR305810
NOR305811	NOR305816
NOR305817	NOR305823
NOR305824	NOR305831
NOR305832	NOR305837
NOR305838	NOR305843
NOR305844	NOR305953
NOR305954	NOR305959
NOR305960	NOR305967
NOR305968	NOR305975
NOR305976	NOR305982
NOR305983	NOR305990
NOR305991	NOR305996
NOR305997	NOR306706
NOR306707	NOR306775
NOR306776	NOR306782
NOR306783	NOR306790
NOR306791	NOR306833
NOR306844	NOR306851
NOR306940	NOR306954
NOR306977	NOR306981
NOR306982	NOR306987
NOR306988	NOR306990
NOR306991	NOR306997
NOR306998	NOR307002
NOR307003	NOR307010
NOR307011	NOR307017
NOR307018	NOR307025
NOR307026	NOR307030
NOR307031	NOR307038
NOR307039	NOR307045
NOR307046	NOR307051
NOR307052	NOR307058
NOR307235	NOR307258
NOR307259	NOR307272

Exhibit E

NOR307634	NOR307658
NOR308285	NOR308288
NOR309199	NOR309281
NOR309838	NOR309860
NOR310313	NOR310318
NOR310535	NOR310584
NOR310585	NOR310634
NOR310635	NOR311194
NOR311618	NOR311649
NOR315962	NOR315968
NOR315969	NOR315988
NOR315989	NOR315995
NOR315996	NOR316002
NOR316003	NOR316026
NOR316027	NOR316033
NOR316003	NOR316035
NOR316036	NOR316040
NOR316041	NOR316060
NOR316061	NOR316088
NOR316635	NOR316648
NOR320482	NOR320493
NOR323328	NOR323330
NOR323427	NOR323430
NOR323534	NOR323539
NOR323928	NOR323929
NOR323930	NOR323931
NOR323932	NOR323933
NOR323934	NOR323935
NOR323936	NOR323937
NOR323938	NOR323939
NOR324968	NOR324973
NOR327692	NOR327708
NOR339229	NOR339231
NOR341373	NOR341374
NOR341758	NOR341760
NOR341761	NOR341762
NOR341763	NOR341764
NOR341765	NOR341766
NOR341767	NOR341768
NOR341769	NOR341769
NOR341900	NOR341902
NOR342349	NOR342350
NOR342818	NOR342820
NOR342977	NOR342978
NOR343085	NOR343087
NOR343124	NOR343150
NOR343559	NOR343560
NOR343561	NOR343562
NOR343563	NOR343564
NOR343565	NOR343566
NOR343567	NOR343568
NOR343569	NOR343569
NOR343570	NOR343572
NOR343755	NOR343778
NOR343965	NOR343966
NOR344143	NOR344146
NOR344170	NOR344172
NOR344279	NOR344315
NOR344376	NOR344378
NOR344665	NOR344666
NOR344995	NOR344997
NOR346287	NOR346289
NOR347933	NOR347933
NOR348808	NOR348836
NOR348837	NOR348849
NOR348850	NOR348856
NOR348925	NOR348930
NOR348931	NOR348934
NOR348957	NOR348973
NOR349045	NOR349045
NOR349051	NOR349051
NOR349112	NOR349139
NOR349140	NOR349142

Exhibit E

NOR349219	NOR349273
NOR349274	NOR349318
NOR349392	NOR349395
NOR349396	NOR349451
NOR349452	NOR349511
NOR349512	NOR349573
NOR349606	NOR349663
NOR349691	NOR349737
NOR349738	NOR349824
NOR349825	NOR349918
NOR349919	NOR349947
NOR349948	NOR349985
NOR349986	NOR349989
NOR349990	NOR350026
NOR350027	NOR350043
NOR350102	NOR350162
NOR350163	NOR350222
NOR350380	NOR350430
NOR350577	NOR350594
NOR350640	NOR350649
NOR350832	NOR350845
NOR350846	NOR350846
NOR350848	NOR350860
NOR351009	NOR351029
NOR351046	NOR351046
NOR351059	NOR351151
NOR351152	NOR351183
NOR351184	NOR351195
NOR351196	NOR351203
NOR351204	NOR351219
NOR351446	NOR351455
NOR351598	NOR351691
NOR351692	NOR351706
NOR351707	NOR351761
NOR351762	NOR351781
NOR351782	NOR351840
NOR352273	NOR352292
NOR352293	NOR352293
NOR352294	NOR352294
NOR352295	NOR352295
NOR352296	NOR352296
NOR352314	NOR352332
NOR352399	NOR352515
NOR354354	NOR354569
NOR359939	NOR360030
NOR360031	NOR360121
NOR360122	NOR360205
NOR360206	NOR360294
NOR360295	NOR360376
NOR360377	NOR360453
NOR360454	NOR360537
NOR360538	NOR360587
NOR360639	NOR360692
NOR360693	NOR360749
NOR360750	NOR360806
NOR360807	NOR360862
NOR360863	NOR360917
NOR360918	NOR360976
NOR360977	NOR361092
NOR361093	NOR361147
NOR361148	NOR361201
NOR361202	NOR361202
NOR361429	NOR361482
NOR361971	NOR361988
NOR362032	NOR362048
NOR362049	NOR362064
NOR362081	NOR362084
NOR362101	NOR362104
NOR362121	NOR362124
NOR362141	NOR362156
NOR363387	NOR363397
NOR363423	NOR363438
NOR363439	NOR363459

Exhibit E

NOR364045	NOR364047
NOR364345	NOR364346
NOR364391	NOR364393
NOR364405	NOR364406
NOR364426	NOR364428
NOR364429	NOR364429
NOR364459	NOR364460
NOR364461	NOR364462
NOR364463	NOR364464
NOR364465	NOR364466
NOR364477	NOR364478
NOR364479	NOR364479
NOR364480	NOR364489
NOR364498	NOR364499
NOR364500	NOR364501
NOR364502	NOR364503
NOR364535	NOR364539
NOR364556	NOR364612
NOR364613	NOR364654
NOR364662	NOR364719
NOR364860	NOR364863
NOR365157	NOR365346
NOR365515	NOR365583
NOR365584	NOR365647
NOR365792	NOR365797
NOR365812	NOR365827
NOR368582	NOR368588
NOR368769	NOR368834
NOR368958	NOR369025
NOR369196	NOR369275
NOR369799	NOR369840
NOR372160	NOR372292
NOR372293	NOR372380
NOR372718	NOR372757
NOR372778	NOR372806
NOR373747	NOR373748
NOR373749	NOR373750
NOR373751	NOR373751
NOR373759	NOR373760
NOR373838	NOR373838
NOR374450	NOR374459
NOR375566	NOR375617
NOR375798	NOR375874
NOR375923	NOR376059
NOR377085	NOR377087
NOR380338	NOR380454
NOR384018	NOR384019
NOR385940	NOR386141
NOR386820	NOR386823
NOR386844	NOR386847
NOR387691	NOR387700
NOR387753	NOR387759
NOR387768	NOR387774
NOR387775	NOR387777
NOR388361	NOR388362
NOR389490	NOR389501
NOR389511	NOR389514
NOR389852	NOR389856
NOR389863	NOR389865
NOR390555	NOR390577
NOR392071	NOR392093
NOR392098	NOR392102
NOR392330	NOR392332
NOR392367	NOR392378
NOR392685	NOR392974
NOR392975	NOR393353
NOR393846	NOR393853
NOR394336	NOR394337
NOR394338	NOR394339
NOR394340	NOR394341
NOR397598	NOR398002
NOR398643	NOR398775
NOR399462	NOR399700

Exhibit E

NOR400223	NOR400252
NOR400253	NOR400499
NOR401211	NOR401511
NOR402033	NOR402035
NOR402050	NOR402141
NOR402328	NOR402422
NOR405841	NOR405891
NOR406248	NOR406324
NOR406412	NOR406413
NOR412416	NOR412431
NOR414379	NOR414382
NOR414768	NOR414775
NOR415571	NOR415572
NOR416291	NOR416297
NOR416484	NOR416486
NOR417006	NOR417009
NOR417010	NOR417035
NOR417036	NOR417061
NOR440285	NOR440288
NOR440295	NOR440413
NOR440560	NOR440574
NOR440691	NOR440710
NOR440886	NOR440887
NOR441253	NOR441371
NOR441604	NOR441628
NOR441645	NOR441660
NOR441785	
NOR441787	
NOR442249	NOR442250
NOR442251	NOR442252
NOR442253	NOR442286
NOR442297	NOR442306
NOR442307	NOR442308
NOR442309	NOR442310
NOR442311	NOR442313
NOR442314	NOR442323
NOR442346	NOR442347
NOR442348	
NOR442349	NOR442350
NOR442367	NOR442368
NOR442395	NOR442396
NOR442397	NOR442466
NOR444347	NOR444436
NOR453772	
NOR457135	
NOR457156	NOR457159
NOR457185	NOR457187
NOR457300	NOR457304
NOR457369	NOR457371
NOR457372	
NOR457373	NOR457374
NOR457375	NOR457376
NOR457377	NOR457378
NOR457379	NOR457380
NOR457381	NOR457382
NOR457383	NOR457384
NOR457385	
NOR457409	NOR457414
NOR457938	
NOR458231	NOR458233
NOR458271	NOR458276
NOR458420	NOR458429
NOR458457	NOR458470

Exhibit E

NOR458559	NOR458696
NOR458944	NOR458945
NOR458957	NOR458958
NOR458974	
NOR459053	NOR459054
NOR459055	NOR459056
NOR459058	NOR459074
NOR463520	NOR463520
NOR463617	NOR463620
NOR463654	NOR463654
NOR463780	NOR463780
NOR463787	NOR463788
NOR463793	NOR463794
NOR463798	NOR463799
NOR463973	NOR463973
NOR464080	NOR464081
NOR464261	NOR464261
NOR464265	NOR464266
NOR464284	NOR464285
NOR464303	NOR464303
NOR464313	NOR464316
NOR464387	NOR464387
NOR464390	NOR464399
NOR464400	NOR464401
NOR464408	NOR464409
NOR464422	NOR464422
NOR464423	NOR464423
NOR464592	NOR464592
NOR464755	NOR464755
NOR464770	NOR464770
NOR464809	NOR464809
NOR464810	NOR464810
NOR464919	NOR464959
NOR464960	NOR464970
NOR465731	NOR465731
NOR465757	NOR465757
NOR465758	NOR465782
NOR465790	NOR465790
NOR465816	NOR465824
NOR465825	NOR465831
NOR466213	NOR466213
NOR466464	NOR466464
NOR466472	NOR466472
NOR466611	NOR466611
NOR466615	NOR466615
NOR466618	NOR466618
NOR4666850	NOR466876
NOR467135	NOR467135
NOR467171	NOR467172
NOR467909	NOR467909
NOR468674	NOR468674
NOR468675	NOR468676
NOR468679	NOR468680
NOR469787	NOR469787
NOR470519	NOR470520
NOR473120	NOR473135
NOR473154	NOR473159
NOR473292	NOR473293
NOR473395	NOR473397
NOR474129	NOR474129
NOR474517	NOR474517
NOR474675	NOR474675
NOR478542	NOR478543
NOR478546	NOR478647
NOR480063	NOR480064
NOR480073	NOR480073
NOR480075	NOR480082
NOR482475	NOR482476
NOR484658	NOR484658
NOR485940	- NOR485941
NOR486016	NOR486049
NOR486050	NOR486073
NOR486736	NOR486738

Exhibit E

NOR
406416_001-406416_040
515084-515086
515087-515089
515090-515092
515093-515094
515095-515096
515097-515099
515100-515102
515103-515104
515105-515106
515107-515108
515109-515110
515111-515112
515113-515114
515115-515116
515117-515118
515119-515121
515122-515123
515124-515124
515125-515127
515128-515139
519769-520461
520462-521238
521239-521245
521246-521333
521334-521369
521370-521440
521441-521459
521460-521466
521467-521476
521477-521483
521484-521492
521493-521508
521509-521524
521525-521531
521532-521542
521543-521544
521545-521548
521549-521549
521550-521561
521562-521566
521567-521571
521572-521574
521575-521580
521581-521587
521588-521608
521609-521662
521663-521675
521676-521681
521682-521687
521688-521693
521694-521698
521699-521705
521706-521713
521714-521722
521723-521729
521730-521735
521736-521742
521743-521745
521746-521754
521755-521759
521760-521767
521768-521778
521779-521782
521783-521786
521787-521788
521789-521791
521792-521795
521796-521821
521822-521824
521825-521833
521834-521835

Exhibit E

521836-521842
521843-521847
521848-521853
521854-521858
521859-521862
521863-521867
521868-521868
521869-521869
521870-521885
521886-521886
521887-521891
521892-521903
521904-521904
521905-521908
521909-521912
521913-521928
521929-521931
521932-521934
521935-521938
521939-521944
521945-521949
521950-521954
521955-521960
521961-521965
521966-521971
521972-521999
522000-521212
522213-522020
522021-522023
522024-522024
522025-522026
522027-522038
522039-522042
522043-522053
522054-522066
522067-522089
522090-522100
522101-522115
522116-522131
522132 - 522189
522190-522239
522240-522241
522242-522244
522245-522245
522246-522248
522249-522250
522251-522251
522252-522254
522255-522257
522258-522259
522260-522261
522262-522264
522265-522270
522271-522281
522282-522325
522326-522327
522328-522329
522330-522331
522332-522363
522364-522376
522377-522378
522379-522382
522383-522408
522409-522410
522411-522412
522413-522415
522416-522418
522419-522421
522422-522423
522424-522425
522426-522429
522430-522430
522431-522446

Exhibit E

522447-522453
522454-522462
522463-522464
522465-522467
522468-522472
522473-522474
522475-522475
522476-522482
522483-522496
522497-522502
522503-522519
522520-522523
522524-522526
522527-522543
522544-522546
522547-522547
522548-522552
522553-522558
522559-522561
522562-522567
522568-522574
522575-522588
522589-522660
522661-522661
522662-522793
522794-522880
522881-522884
522885-522885
522886-522904
522905-522908
522909-522909
522910-522912
522913-522913
522914-522924
522925-522925
522926-522930
522931-522936
522937-522937
522938-522938
522939-522939
522940-522940
522941-522942
522943-522945
522946-522949
522950-522950
522951-522954
522955-522958
522959-522961
522962-522967
522968-522970
522971-522978
522979-522998
522999-523002
523003-523004
523005-523012
523013-523042
523043-523046
523047-523052
523053-523056
523057-523079
523080-523096
523097-523113
523114-523115
523116-523117
523118-523120
523121-523121
523122-523152
523153-523175
523176-523176
523177-531178
531179-531196
531197-523198
523199-523199

Exhibit E

523200-523200
523201-523201
523202-523205
523206-523328
523329-523330
523331-523331
523332-523332
523333-523335
523336-523359
523360-523360
523361-523362
523363-523363
523364-523368
523369-523373
523374-523374
523375-523389
523390-523428
523429-523429
523430-523447
523448-523448
523449-523450
523451-523452
523453-523454
523455-523456
523457-523472
523473-523475
523476-523490
523491-523520
523521-523540
523541-523597
523598-523740
523741-523918
523919-523929
523930-523931
523932-523936
523937-523938
523939-523940
523941-524225
524226-524260
524261-524322
524323-524325
524326-524328
524329-524330
524331-524332
524333-524339
524340-524344
524345-524439
524440-524475
524476-524476
524477-524482
524483-524483
524484-524547
524564-524569
524702-524707
524708-524709
524710-524710
524711-524713
524714-524717
524718-524724
524725-524730
524731-524732
524733-524734

Exhibit E

NOR 487038
NOR487089 - NOR487091
NOR487520 - NOR487580
NOR487729 - NOR487909
NOR495907 - NOR495931
NOR487729 - NOR487909
NOR504501 - NOR504502
NOR508383 - NOR508386
NOR508456 - NOR508550
NOR515084 - NOR524734
NOR 000803 -5
NOR003287
NOR003300
NOR056238 - 45
NOR117675
NOR117678
NOR117680
NOR238766 - 68
NOR238768 -69
NOR305042
NOR306834
NOR306836
NOR306842
NOR361891 - 92
NOR361905
NOR361907
NOR361923
NOR361925
NOR362023
NOR362025
NOR362114
NOR362116
NOR364964
NOR365666
NOR365803
NOR375923
NOR379805
NOR379770
NOR379779
NOR379780
NOR379799
NOR379805
NOR405327
NOR405401
NOR405404
NOR405409
NOR405410
NOR405678
NOR405680
NOR405682
NOR405696
NOR405696
NOR406191 - 2
NOR406193
NOR406200
NOR458109
NOR458113
NOR466218
NOR466221
NOR466223
NOR466231
NOR519590
NOR519602

Exhibit F**TRANSCRIPTS OF DEPOSITIONS**

<u>Name</u>	<u>Date of Deposition</u>	<u>Title</u>
Drook, Gary	4/25/07	Former Chief Executive Officer, NW
Fresia, Richard	4/30/07	Former Chief Financial Officer, Expanets
Hanson, Michael	6/27/07	President and Chief Executive Officer, North Western Energy (presently President NW)
Hylland, Richard	5/02/07	Former Chief Operating Officer, NW
Jacobsen, Eric	6/19/07	Former General Counsel, NW
Kindt, Ernie	6/28/07	Former Vice President – Accounting, NW
Kliewer, Kendall	6/29/07	Chief Accountant (2002- 2003), NW
Lewicki, Mary	5/02/07	Vice President, Bank of New York
Lewis, Merle	6/20/07	Former Chairman of Board of Directors and Chief Executive Officer, NW
Nieman, Michael	6/29/07	Manager – Financial Planning (2002-2003), NW
Orme, Kipp	4/12/07	Former Vice President and Chief Financial Officer, NW
Thielbar, Bart	6/21/07	Vice President, NCS (presently Director Special Products, NW)